

DUTY AREA 05 - RESOURCE, EVALUATION, AND ANALYSIS (REA) FUNCTIONS

TASK: 3404.05.01 MAINTAIN AN INTERNAL MANAGEMENT CONTROL PROGRAM

CONDITION(S): Given the requirement for an internal management control program and the references.

STANDARD(S): To ensure quality assurance procedures are followed per the references.

PERFORMANCE STEPS:

1. Identify participants.
2. Provide guidance to the command regarding provisions/objectives of the internal management control program.
3. Document internal management control reviews or their alternatives as they are completed.
4. Prepare reports.
5. Ensure a quality assurance program is established.

REFERENCE(S):

1. MCO 5200.24, USMC Internal Management Control Program
2. MCO 7510.5, USMC Fraud, Waste and Abuse Oversight Awareness

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (12) Req By (2ndLt)

TASK: 3404.05.02 COORDINATE AN AUDIT BY AN EXTERNAL AGENCY

CONDITION(S): Given the assignment as command audit coordinator, receipt notification of a unit audit by an external agency, proposed audit schedule, list of command staff sections and subordinate units to be audited, point of contact from the auditing agency,

and the reference.

STANDARD(S): To ensure standards for command compliance are met per the reference.

PERFORMANCE STEPS:

1. Publish and distribute an audit schedule and any schedule changes to all units involved.
2. Schedule conferences.
3. Monitor the conduct of the audit.
4. Ensure staff sections/subordinate units review utilization draft.
5. Report the progress of the audit.

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6. Attend all debriefs.
7. Verify any identified cost savings.
8. Coordinate preparation of the command response within required time frames.
9. Ensure nonconcurrency with recommendations is properly recorded.

10. Conduct follow-up to ensure applicable recommendations are implemented.

REFERENCE(S):

1. MCO 7510.3, Command Attention/Audit Rep NAFI's/MCNAFA

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (12)
Req By (2ndLt)

TASK: 3404.05.03 CONDUCT FINANCIAL ASSISTANCE VISITS/INSPECTIONS

CONDITION(S): Given the requirement to conduct a financial assistance visit/inspection, required accounting system output, approved expense operating budget, approved financial plan, working papers, access to financial records and source documents, required historical data and reports, and the reference.

STANDARD(S): To meet standards for command compliance per the reference.

PERFORMANCE STEPS:

1. Identify the scope of the financial assistance visit to be conducted.
2. Identify the objectives of conducting the financial assistance visit.
3. Develop an evaluation plan.
4. Conduct an in-brief.
5. Develop working papers for documentation.
6. Review all data associated with the activity evaluated.
7. Finalize the working papers.
8. Conduct an out-brief.
9. Prepare final report.

10. Conduct follow-up.

REFERENCE(S):

1. MCO 7540.2, Resource Evaluation and Analysis

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (12)
Req By (2ndLt)

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DUTY AREA 06 - BUDGET FUNCTIONS

TASK: 3404.06.01 DEVELOP A PROGRAM OBJECTIVE MEMORANDUM (POM)

CONDITION(S): Given POM guidance, unit historical data, current long
range plan, and
the references.

STANDARD(S): To identify outyear resources required to support the
program per the
references.

PERFORMANCE STEPS:

1. Review POM guidance from higher headquarters.
2. Prepare and distribute local guidance for preparation of the
POM.

3. Validate input received against POM limitations.
4. Review justification/impact statement for validity, accuracy, and effectiveness.
5. Consolidate subordinate unit input.
6. Prioritize deficiencies.
7. Prepare POM exhibits.
8. Submit/brief POM to the commander.
9. Forward signed POM, as appropriate.

REFERENCE(S):

1. MCBUL 7100, Current version
2. MCO P7100.8, Field Budget Guidance Manual

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (12)
Req By (2ndLt)

TASK: 3404.06.02 DEVELOP AN OPERATING BUDGET

CONDITION(S): Given annual budget guidance, command annual operating plan, budget working papers, budget formulation subsystem, and the references.

STANDARD(S): To support mission requirements per the references.

PERFORMANCE STEPS:

1. Review budget guidance from higher headquarters.
2. Prepare and distribute local guidance for preparation of field budget input.
3. Verify subordinate unit field budget input.

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4. Consolidate subordinate unit field budget input.
5. Prioritize deficiencies.
6. Ensure budget records are loaded into budget formulation system.
7. Review budget reports and exhibits for accuracy.
8. Submit/brief operating budget for signature.
9. Forward the signed operating budget, as appropriate.

REFERENCE(S):

1. DoN Financial Management Policy Manual (FMPPM)
2. DOD FMR, VOL. 2, Budget Formulation and Presentation
3. MCBUL 7100, Current version
4. MCO P7100.8, Field Budget Guidance Manual

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (12)
Req By (2ndLt)

TASK: 3404.06.03 DEVELOP/MONITOR THE FINANCIAL PLAN

CONDITION(S): Given an approved budget, funding authorizations, mission

objectives,
required accounting reports, higher headquarters guidance, and the
references.

STANDARD(S): To support mission requirements per the references.

PERFORMANCE STEPS:

1. Develop and publish the financial plan based upon the approved budget and funding authorization.
2. Issue funding authorization to fund administrators.
3. Monitor accounting reports and analyze the financial plan.
4. Analyze and monitor requisitional and SASSY accounts.
5. Identify required resource realignments based upon execution.
6. Update and prioritize deficiency listings based upon execution.
7. Prepare and submit reports/briefs.

REFERENCE(S):

1. NAVCOMPT Manuals
2. USMC 7100 series publications

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3. DOD 7000.14R, DoD Financial Management Regulations (DOD FMR series)

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (12)
Req By (2ndLt)

TASK: 3404.06.04 MONITOR THE STATUS OF PRIOR FISCAL YEAR
APPROPRIATIONS

CONDITION(S): Given the required prior year accounting reports and the references.

STANDARD(S): To ensure the proper completion of prior year fiscal transactions per the references.

PERFORMANCE STEPS:

1. Review accounting reports to monitor status of prior year appropriations.
2. Initiate corrective action.
3. Ensure follow-up corrective action.
4. Ensure maintenance of prior year records.

REFERENCE(S):

1. NAVCOMPT series publications
2. USMC 7000 series publications

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (12)
Req By (2ndLt)

TASK: 3404.06.05 COORDINATE FISCAL YEAR CLOSEOUT

CONDITION(S): Given a financial plan, source documents, required accounting reports, closeout guidance, and the references.

STANDARD(S): To ensure accounting records reflect obligations per the references.

PERFORMANCE STEPS:

1. Prepare plan of action and milestones (POA&M) and distribute local fiscal year closeout guidance based upon POA&M.

2. Monitor the fiscal year closeout.

3. Prepare and forward required reports to the appropriate activities.

REFERENCE(S):

1. NAVCOMPT Manual, Volume II
2. NAVCOMPT Manual, Volume III
3. NAVCOMPT Notice 7301

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4. DOD FMR, VOL. 1, General Financial Management Information, Systems, and Requirements

5. DOD FMR, VOL. 11, Reimbursable Operations, Policy and Procedures

6. DOD FMR, VOL. 12, Special Accounts, Funds, and Programs

7. DOD FMR, VOL. 14, Administrative Control of Funds and

Antideficiency Act
Violations

8. DOD FMR, VOL. 3, Budget Execution - Availability and Use of
Budgetary
Resources

9. DOD FMR, VOL. 4, Accounting Policy and Procedures

10. DOD FMR, VOL. 5, Disbursing Policy and Procedures

11. DOD FMR, VOL. 6, Reporting Policy and Procedures

12. DOD FMR, VOL. 8, Civilian Pay Policy and Procedures

13. MCBUL 7301, Current version

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (12)
Req By (2ndLt)

TASK: 3404.06.06 PERFORM FINANCIAL ANALYSIS

CONDITION(S): Given an analysis requirement, command financial records,
knowledge of
appropriate analytical techniques, personal computer with appropriate
software,
calculator, and the reference.

STANDARD(S): To provide guidelines for command financial management per
the reference.

PERFORMANCE STEPS:

1. Determine purpose of analysis.
2. Identify the type of analysis to be conducted.
3. Perform analysis.
4. Interpret results.
5. Report results.

REFERENCE(S):

1. MCO 7540.2, Resource Evaluation and Analysis

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (12)
Req By (2ndLt)

TASK: 3404.06.07 BRIEF FINANCIAL ISSUES

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CONDITION(S): Given the requirement to brief financial issues, target audience, relevant information, and the references.

STANDARD(S): To support mission requirements per the reference.

PERFORMANCE STEPS:

1. Identify purpose of the brief.
2. Identify information required to achieve purpose.
3. Logically organize information for presentation to target audience.
4. Develop medium for presentation.
5. Conduct the brief.

REFERENCE(S):

1. FMFM 3-1, Command and Staff Action

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By
(2ndLt)

TASK: 3404.06.08 MANAGE SUPPORT AGREEMENTS

CONDITION(S): Given the need for a support agreement, support requirements of the requesting unit, support capabilities of the providing unit, and the references.

STANDARD(S): To ensure proper preparation, certification, and review per the references.

PERFORMANCE STEPS:

1. Determine supportability of requirements.
2. Determine appropriate type of support agreement (ISA, MOU, MOA).
3. Ensure cost analysis has been performed.
4. Ensure support agreement is correctly prepared.
5. Ensure support agreement is signed by the appropriate authority.
6. Review agreements annually to validate requirements.

REFERENCE(S):

1. Defense Interservice Support Agreement Regulation
2. NAVCOMPT Manuals
3. DOD 7000.14R, DoD Financial Management Regulations (DOD FMR series)

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INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (12)
Req By (2ndLt)

TASK: 3404.06.09 ADMINISTER NON-MARINE CORPS APPROPRIATIONS

CONDITION(S): Given non-Marine Corps appropriations and the references.

STANDARD(S): To support mission requirements per the references.

PERFORMANCE STEPS:

1. Identify types of external funding available, as required.
2. Identify the purpose(s) to which each appropriation will be applied.
3. Ensure acceptance of funding document(s).
4. Ensure appropriations are accounted for and reported.
5. Make coordination/liaison with external agencies.

REFERENCE(S):

1. NAVCOMPT Manual, Volume II
2. DOD 7000.14R, DoD Financial Management Regulations (DOD FMR series)
3. DOD FMR, VOL. 12, Special Accounts, Funds, and Programs

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By
(2ndLt)

TASK: 3404.06.10 MANAGE MARINE CORPS ALLOTMENTS

CONDITION(S): Given Marine Corps allotment funding and the references.

STANDARD(S): To ensure standards of accuracy are met per the
references.

PERFORMANCE STEPS:

1. Identify purpose for the particular allotment.
2. Ensure acceptance of funding documents.
3. Ensure accounting of allotment funding.
4. Report allotment funding.

REFERENCE(S):

1. NAVCOMPT Manual, Volume II
2. NAVCOMPT Manual, Volume III

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3. DOD FMR, VOL. 1, General Financial Management Information,
Systems, and

Requirements

4. DOD FMR, VOL. 11, Reimbursable Operations, Policy and Procedures
5. DOD FMR, VOL. 12, Special Accounts, Funds, and Programs
6. DOD FMR, VOL. 13, Nonappropriated Funds Policy and Procedures
7. DOD FMR, VOL. 3, Budget Execution - Availability and Use of
Budgetary
Resources
8. DOD FMR, VOL. 4, Accounting Policy and Procedures
9. DOD FMR, VOL. 6, Reporting Policy and Procedures

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By
(2ndLt)

TASK: 3404.06.11 ADMINISTER PLANNING, PROGRAMMING, BUDGETING, AND
EXECUTION SYSTEM

CONDITION(S): Given guidance from higher headquarters and the
reference.

STANDARD(S): To provide sound budget submissions to higher headquarters
per the
reference.

PERFORMANCE STEPS:

1. Review budget guidance from higher headquarters.
2. Prioritize items for budget into a five year Program Objective
Memorandum (POM).
3. Submit the POM for inclusion into the higher headquarters' POM
submission.

REFERENCE(S):

1. DOD 7000.14R, DoD Financial Management Regulations (DOD FMR
series)

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (12)
Req By (2ndLt)

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DUTY AREA 07 - ACCOUNTING FUNCTIONS

TASK: 3404.07.01 VERIFY APPROPRIATION DATA

CONDITION(S): Given appropriation data, source documents, and the references.

STANDARD(S): To ensure funds are obligated against the proper appropriation per the references.

PERFORMANCE STEPS:

1. Identify the appropriation to be used.
2. Verify that the line of appropriation data is correct for the source document.
3. Verify that the financial information pointer is correct.
4. Ensure the source document contains a correct document number.
5. Ensure discrepancies are corrected.

REFERENCE(S):

1. NAVCOMPT Manual, Volume II
2. NAVCOMPT Manuals

3. SABRS Data Directory
4. SABRS User's Manual
5. DOD 7000.14R, DoD Financial Management Regulations (DOD FMR series)
6. MCO P7300.8, USMC Financial Accounting Manual
7. NAVSO P-3006, Financial Management of Resources

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (12)
Req By (2ndLt)

TASK: 3404.07.02 MONITOR THE PROCESSING OF ACCOUNTING TRANSACTIONS

CONDITION(S): Given source documents, required accounting reports, and the references.

STANDARD(S): To ensure the accurate and timely processing of accounting documents per the references.

PERFORMANCE STEPS:

1. Monitor the processing of obligation transactions.
2. Monitor the processing of receipt/expense transactions.
3. Monitor the processing of reservation transactions.

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4. Validate the source documents.
5. Validate source documents to the accounting system output.
6. Ensure discrepancies are corrected.

REFERENCE(S):

1. Local standing operating procedures
2. NAVCOMPT Manuals
3. DOD 7000.14R, DoD Financial Management Regulations (DOD FMR series)

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (12)
Req By (2ndLt)

TASK: 3404.07.03 MONITOR REIMBURSABLE ACCOUNTS

CONDITION(S): Given a reimbursable order, reimbursable report, and the references.

STANDARD(S): To ensure standards of accuracy are met per the references.

PERFORMANCE STEPS:

1. Ensure a signed and accepted reimbursable order is on file.
2. Ensure obligations/expenses incurred against the reimbursable order are recorded.
3. Monitor obligations/expenses to ensure total funds authorized are not exceeded.
4. Verify the status of the reimbursable order report.
5. Ensure discrepancies are corrected.

6. Initiate billing/collection documents.

7. Ensure reimbursable accounts are closed as required.

REFERENCE(S):

1. NAVCOMPT Manuals

2. USMC 7100 series publications

3. DOD 7000.14R, DoD Financial Management Regulations (DOD FMR series)

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (12)
Req By (2ndLt)

TASK: 3404.07.04 MONITOR THE POSTING OF CIVILIAN PAYROLL COSTS

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CONDITION(S): Given the requirement to generate a civilian payroll, a working civilian payroll section, and the references.

STANDARD(S): To ensure standards of accuracy are met per the references.

PERFORMANCE STEPS:

1. Administer timekeeping functions.

2. Ensure timecard exceptions are recorded correctly.

3. Coordinate Civilian Personnel Payroll Reporting System corrections with DFAS.

REFERENCE(S):

1. Defense Civilian Payroll System (DCPS) User's Manual
2. NAVCOMPT Manual, Volume II
3. SABRS Labor User's Manual
4. DOD 7000.14R, DoD Financial Management Regulations (DOD FMR series)
5. MCO P7300.20, SABRS Financial Procedures Manual

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (12)
Req By (2ndLt)

TASK: 3404.07.05 REVIEW/ANALYZE ACCOUNTING REPORTS

CONDITION(S): Given appropriate accounting reports (general ledger, unobligated orders, daily transactions, negative unobligated orders, outstanding travel and advances, SABRS error logs) and the references.

STANDARD(S): To ensure standards of accuracy are met per the references prior to submission.

PERFORMANCE STEPS:

1. Review reports.
2. Certify reports as required.
3. Maintain fund administration reconciliation.
4. Ensure discrepancies are corrected.

REFERENCE(S):

1. DOD INST 7000 series publications
2. NAVCOMPT Manuals
3. USMC 7000 series publications

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4. MCO P7300.20, SABRS Financial Procedures Manual

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (12)
Req By (2ndLt)

TASK: 3404.07.06 MANAGE FUND ADMINISTRATOR RECONCILIATION

CONDITION(S): Given adjustments to authorizing, obligations, and source documents,
SABRS reports, and the reference.

STANDARD(S): To reflect accurate fund balances in the SABRS automated system.

PERFORMANCE STEPS:

1. Review updated SABRS report.
2. Update fund administrator's records.
3. Complete memorandum fund balance.
4. Submit memorandum fund balance to comptroller.

REFERENCE(S):

1. DOD 7000.14R, DoD Financial Management Regulations (DOD FMR series)
2. MCO P7300.20, SABRS Financial Procedures Manual

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (12)
Req By (2ndLt)

TASK: 3404.07.07 VERIFY SABRS LOCAL TABLE

CONDITION(S): Given the need to adjust system parameters and the reference.

STANDARD(S): To ensure accurate adjustments are made to the local tables.

PERFORMANCE STEPS:

1. Receive request to update local tables.
2. Update appropriate tables.
3. Verify updated tables.

REFERENCE(S):

1. SABRS User's Manual

INITIAL TRAINING SETTING: Formal School (Preliminary) Sustainment (12)
Req By (2ndLt)

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DUTY AREA 08 - TRAINING FUNCTIONS

TASK: 3404.08.01 MANAGE FINANCIAL MANAGEMENT TRAINING

CONDITION(S): Given the requirement to conduct financial management training, target audience, and the references.

STANDARD(S): To support mission requirements per the references.

PERFORMANCE STEPS:

1. Determine training requirement.
2. Develop course of instruction.
3. Conduct financial management training.
4. Evaluate training.

REFERENCE(S):

1. JTR/JFTR
2. Local standing operating procedures
3. Local system user's manual(s)
4. NAVCOMPT Manuals
5. DOD 7000.14R, DoD Financial Management Regulations (DOD FMR series)
6. MCO P7300.20, SABRS Financial Procedures Manual

INITIAL TRAINING SETTING: MOJT (Standard) Sustainment (12) Req By (2ndLt)

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